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La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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(9 Chaitra 1937)					

GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 68/Leg./2015-LD.

Puducherry, the 30th March 2015.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry on the 29th March, 2015 and is hereby published for general information.

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) ACT, 2015

(Act No. 1 of 2015)

29-3-2015

AN

ACT

**further to amend the Puducherry Value Added Tax
Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-sixth Year of the Republic
of India as follows :—

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2015.

(2) (a) The provisions of sections 2 to 5
of this Act shall come into force with effect
from the 1st day of April, 2015.

(b) The provisions of section 6 of this Act
shall be deemed to have come into force with
effect from the 29th day of December, 2014.

Amendment
of section 2.

2. In the Puducherry Value Added Tax
Act, 2007 (hereinafter referred to as the Principal Act),
in section 2,—

Act
No.9
of
2007.

(a) after clause (zb), the following clause shall
be inserted, namely:—

“(zb-A) ‘quarter’ means a period of three months
commencing on the first day of April or the first
day of July or the first day of October or the first
day of January in each year;”.

(b) for the existing clause (zk), the following clause shall be substituted, namely:—

“(zk) ‘tax period’ means,—

(i) for registered dealer other than those referred to in sub-clause (ii), a period of calendar month,

(ii) for registered dealer who has been permitted to pay tax under sub-section (1) of section 19 of this Act, a quarter;”.

3. In section 8 of the Principal Act,

Amendment
of section 8.

(a) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that any dealer may opt to pay the registration fee for three years in advance by remitting a sum equal to three times of the fees specified under sub-section (2).”.

(b) for the existing sub-section (4), the following sub-section shall be substituted, namely:—

“(4) A certificate issued under sub-section (3) shall be valid for one year/three years as the case may be and shall be renewed on the expiry of the validity period on payment of the required fee as specified in sub-section (2) or the proviso to sub-section (2) as the case may be until the registration is cancelled.”.

(c) the existing proviso to sub-section (4) shall be omitted.

4. In section 15 of the Principal Act, in sub-section (2), for the words “four per cent”, the words “five per cent” shall be substituted.

Amendment
of
section 15.

Amendment
of
section 54.

5. In section 54 of the Principal Act, for the words “rupees fifty lakhs”, the words “rupees one crore” shall be substituted.

Amendment
of the First
Schedule.

6. In the First Schedule of the Principal Act, after serial number 7 and the entries relating thereto, the following shall be inserted, namely:—

“7A. Aviation turbine fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified in section 14 of the Central Sales Tax Act, 1956”.

R. MARGARET ROSALINE,
Secretary to Government (Law).



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